

**How will I know if my application has been accepted?**

Based on Ohio Law, and a review of the information you provide, the Auditor's Office will determine if you qualify for the Homestead Exemption. If you are qualified, the exemption's reduction will appear on the tax bill which you receive the following January. If you do not qualify for the exemption, the Auditor will notify you.

**Does the Homestead Exemption have an effect on other real estate tax reductions?**

The homestead Exemption is an additional reduction in real estate taxes beyond the 10% and 2.5% property tax deductions and rollbacks. The exemption does not apply to special assessments.

**Can the surviving spouse of a deceased person qualify?**

To qualify for the Homestead Exemption the surviving spouse must:

- (1) be the surviving spouse of a deceased person who was permanently disabled; or be the surviving spouse of a person 65 years of age or older who applied and qualified for the exemption in the year of their death;
- (2) be at least 59 years of age, but not yet 65 years old, on the date the spouse died;
- (3) turn in a completed application; and
- (4) meet all other Homestead Exemption requirements.

**What happens if I provide false information?**

A conviction of willfully falsifying information to obtain a reduction in assessable value on a timely filed continuing application, or failing to report any changes in total income, ownership, disability, or other relevant information, will result in the ineligibility for the program for a period of three years.



Clark Co. Auditor's Office  
P.O. Box 1325  
Springfield, OH 45501



## HOMESTEAD EXEMPTION

Among the Qualifications...

- Clark County Homeowner;
- Either Permanently or Totally Disabled, or;
- Over 65 Years of Age;
- Meet other requirements listed inside...

Brought to you by  
**George A. Sodders**  
Clark County Auditor



**George A. Soddors**  
**Clark County Auditor**

Dear Homeowner,

As a resident of our county, I have seen firsthand the hardships faced by many of our elderly and our disabled residents. As a result, I want to do all I can to assist everyone in understanding the benefits available under Ohio's tax laws.

In this brochure are details to assist you in determining if you might qualify for the Homestead Exemption. If, after reading this material, you believe you might qualify, please call your County Auditor's Office at (937)-328-2415. We will mail you an application or you can download it at <http://www.co.clark.oh.us/auditor/Index.htm>.

If you know anyone else who might qualify for the program, please either share our telephone number or call us with their name and address. We will be happy to send them an application and a copy of this brochure.

Sincerely,

George A. Soddors  
Clark County Auditor

### **Who is Eligible for the Homestead Exemption?**

*To qualify for the Homestead Exemption you must:*

- (1) either be at least 65 years old during the year for which you first file, or be permanently and totally disabled (you may file your application the year in which you will become 65);
- (2) have a total gross income of not more than \$24,700 (\*the income limit will be adjusted for inflation each year); and
- (3) as of January 1 of the filing year, own and occupy a home (or manufactured home) in Clark County as your principle place of residence.

If there is more than one owner of a property, the one who first reaches age 65 should file the application.

### **Define "permanently and totally disabled".**

Section 4503.064 of the Revised Code defines "permanently and totally disabled" as a person who has...

*"... some impairment in the body or the mind that makes him unfit to work at any substantially remunerative employment which he is reasonably able to perform and which will, with reasonable probability, continue for an indefinite period of at least 12 months without any present indication of recovery there from or has been certified as permanently and totally disabled by a state or federal agency having the function of so classifying persons..."*

*An appropriate certificate of disability form must be completed and signed by a licensed physician or psychologist and submitted with the Homestead Exemption application.*

### **Are there other requirements?**

- (1) The applicant's name must appear on the deed to the property. Only one homestead application is allowed per property.
- (2) You must file a "Continuing Homestead Exemption" each year (You will automatically receive a renewal form in the mail if you've been accepted into the program); and,
- (3) You must advise the County Auditor of any change in your income.

### **What Kinds of income are used in calculating my adjusted gross income?**

The basis of total income is Adjusted Gross income as defined by the U.S. Internal Revenue Code. It includes compensation, rents, interest, fees and most other types of total income in addition to Social Security income.

Total income includes the income of the owner(s) of the home, including the income of a spouse of the owner even though the spouse may not actually be an owner. Certain disability benefits become retirement benefits at a given age (see brief list on next page).

*If you are not sure if an income source should be included in your Adjusted Gross Income, please contact the County Auditor's Office.*

### **INCLUDE the following items as part of your income:**

- (1) Old Age and Survivors benefits;
- (2) Social Security Benefits – submit a copy of your Social Security Benefit Statement. You receive this statement at the end of each year;
- (3) Other retirement benefits, pensions, and annuities;
- (4) All interest and/or dividend income from whatever source;
- (5) Your spouse's income; and
- (6) Disability benefits except those listed below.

### **When filling out your application, attach proof of all the income that's listed above.**

**DO NOT INCLUDE** these incomes as part of your adjusted gross income:

- (1) Disability payments made by the Veterans Administration or a branch of the armed forces;
- (2) Social Security disability paid due to a permanent and total disability;
- (3) Medicare, black lung and workmen's compensation benefits;
- (4) Life insurance paid due to the death of the insured person;
- (5) Unemployment compensation awarded to crime victims
- (6) Up to \$5,200 received from private or governmental disability where the employer contributed payments.

### **When can I apply?**

Applications for the homestead program may be filed each year beginning the first Monday in January until the first Monday in June.

Note for manufactured homeowners: Because manufactured homeowners pay their taxes the same year the taxes are assessed, owners of manufactured homes which are taxed either as personal property or like real estate **must file their Homestead Exemption applications during the year prior to the year for which the reduction is requested.**

### **What does my signature on the application mean?**

By signing the Homestead Exemption application you authorize the County Auditor to examine any financial records relating to your income. You also affirm, under penalty of perjury, that you did not acquire the home from another person (who is neither your spouse or relative) for the purpose of qualifying for the Homestead Exemption.